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CONCORD, N.H.

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Feb. 8

Dr. Hilton C. Buley
Commissioner of Education
Education Department
Concord, New Hampshire

Dear Dr. Buley:

You have requested an interpretation of the State School Aid Law, chapter 148 of the Laws of 1951 as it pertains to a computation of aid to the towns. Section 2 of this Act provides:

"Takes Effect. This act shall take effect July 1, 1951 and its provisions shall be used in the computation of aid to be paid to school districts in the school year 1951-1952, and each year thereafter, except that the requirement that a district receive from local taxation during the previous year a sum equal to the yield of a seventeen mill tax on its adjusted valuation to be eligible for aid, shall be inoperative for the first year after this act takes effect."

It is our opinion that the phrase "previous year" as it appears in section 2 above refers to the previous fiscal year as this is applied in section 9(a). Consequently, in applying the formula in 1952, the 17 mill tax provision would be inoperative for the previous fiscal year which would be the fiscal year of 1951-1952. Taking an overall view of a statute, it would appear that this was the intent of the Legislature for this Act was not passed until well after the annual school meetings which appropriated funds for the fiscal year 1951-1952. The Legislature, in the wording of section 2, indicates an intent not to penalize districts until they have had an opportunity to vote and raising appropriate amounts of tax moneys from local sources.

Very truly yours,

HD:RM

Henry Dowst, Jr.,
Assistant Attorney General